



ANNUAL GENERAL MEETING

Tuesday 28th October 2025

Byron Community Centre Wategos 2

The Management Committee of Liberation Larder in 2024/25 comprised of .

President: John Morgan / Liz Jackson

Secretary: David Graus / Ruth Walker

Treasurer: Alice Jarvis

Committee Members:

Anthony Salera, Jane Sheehy, Janet Montgomery, Lisa Carey, Roland Dickson, Ruth Walker

Liberation Larder Incorporated

ABN 86 425 128 803

INC 9891088

BSB 722 744

Account number: 1000 71909

Charitable fundraising number CFN/25000

Facebook: Liberation Larder Inc

IG: liberationlarder

Website: www.liberationlarder.org

Liberation Larder Incorporated
Statement by Member of Committee
For the year ended 30 June 2025

The committee has determined that the association is not a reporting entity and that this special purpose financial statements should be prepared in accordance with the accounting policies outlined in Note to the financial statements.

In the opinion of the committee, the Statement of Activities and Financial Position,

1. Presents fairly the financial position of Liberation Larder Inc as at 30th June 2025 and its performance for the year end on that date.
2. At the date of this statement, there are reasonable grounds to believe that Liberation Larder Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with the resolution of the committee and is signed for and on behalf of the committee.

John Morgan
President

Alice Jarvis
Treasurer

Liberation Larder Incorporated

Independent Review of Financial Report

I have checked the financial statements of Liberation Larder Inc. which comprise the statement of its financial position as of 30th June 2025 and the Statement of Revenue and Expenditure from 01/07/2024 through to 30/06/2025, with a summary of accounting policies and other explanatory notes.

My responsibility is to review the receipts and invoice against them with bank statements, as well as express an opinion on these financial statements, based on obtaining reasonable assurance about whether the financial statements are free from material misstatement.

In my opinion, the financial report of Liberation Larder Incorporated is:

- giving a true and fair view of the association's financial position as of 30 June 2025 and of its performance for the financial year then ended on that date; and
- the accounting and associated records have been properly kept during the period; and
- money received as public donations during the year has been properly accounted for and applied in accordance; and
- at the date of this report, there are reasonable grounds to believe that the Liberation Larder will be able to pay its debts as and when they fall due.

Name: Haki Song

Signature: *Haki Song*

Position: Finance Manager @ Byron Community Centre

Dated: 3 September 2025



President's Report

Welcome everyone and thanks for your time and interest in Liberation Larder

Liberation larder is a Byron Bay based volunteer run organization that's mission is to help feed and sustain those in our community who find themselves without a home or in need of that extra bit of help to get by in what can be very financially trying times.

We do this by rescuing food from the many generous local businesses and individuals of our shire .The food is collected by a team of volunteers operating 7days a week. Mondays and Thursdays see more of our talented volunteers turn this rescued food into over 300 nutritious meals on each day as well as handouts of fresh produce and other donated grocery items.

All up last year our team of over 50 volunteers created over 30,000 meals plus grocery handouts from over 60,000 kg of rescued food and grocery items

We also donate food to Fletcher St Cottage, The Byron Youth Activities Centre, The Brunswick Heads Breakfast Service and other food distribution services when their needs arise.

Liberation Larder does all this without any government funding relying solely upon the generosity of our local businesses and community members to keep us financially viable and I thank those that contribute to our cause with all my heart.

I would like to end my report with the greatest appreciation for our volunteers that if not for their dedication to the Liberation Larder Cause our all important contributions to the community would be non existent. All our vollies carry out their respective tasks with a great sense of “wanting to help those in need”. The collectors rescuing food and groceries to the crew that work on the Monday and Thursday creating the amazing meals and those sorting and distributing the food and groceries as well as those who help clean up at the end of each day all done with an amazing level of efficiency at the same time with a smile and the feeling that “they want to be there.” Not forgetting those team members who step up as coordinaters and committee members to give a guiding hand to our well oiled machine.

As president my main job is to just keep out of the way and let our teams magic happen.

Cheers John Morgan

President

2025

Secretary's Report

I am happy to present this Secretary's report to both our existing and new members of the Liberation Larder ("LL") and to the public at large.

The Management Committee

During the year the Management Committee of the LL comprised the following members:

- Liz Jackson (President – retired [as President and Committee member] 23 January 2025)
- John Morgan (President – appointed 23 January 2025)
- Alice Jarvis (Treasurer)
- Ruth Walker (Secretary – retired [as Secretary] 24 October 2024)
- David Graus (Secretary – appointed [as Secretary and Committee member] 24 October 2024)
- Jane Sheehy (retired 23 January 2025)
- Janet Montgomery
- Anthony Salera
- Roland Dickson
- Lisa Carey (appointed 23 January 2025)

Management Committee Meetings

During the year the Management Committee met on 6 Occasions:

29 August 2024

This meeting focused on, amongst other things, fiscal challenges and discipline, relations with the Fletcher Street Cottage, fund raising (trivia night), website update for 'Vollaby' program (online induction) and a volunteer's (Mark Smith) accident while collecting for the LL at Brookfarm.

24 October 2024

This meeting focused on, amongst other things, ensuring we, as much as possible, only use donated food for cooking, bequeathing to the LL, rejecting the 'Vollaby' proposal, encouraging better volunteer behaviour around parking and handing out food reserved for cooking, a discussion around a 'shop and share' idea for the markets, the end of year volunteer and client Xmas parties and a grievance raised by a volunteer.

At this meeting Ruth resigned as Secretary and David was appointed in her place.

28 November 2024

This meeting focused on, amongst other things, resolution of the grievance raised at the last meeting, vouchers for women in need and reporting back to 'Darling Muffs of May', rejecting a request from the Byron Bay Community Centre (BBCC) for their branding on our website, drafting of the 4th edition of the LL newsletter, a discussion around engaging an operations manager and resourcing generally, festive season opening hours and security at the storage shed and at the LL kitchen and the need to improve BBCC volunteers behaviour around helping themselves to food, paying for meals and sticking to collection times.

23 January 2025

This meeting focused on, amongst other things, resolution of the website update, Mark's accident and progress with Brookfarm and its insurer, rejecting the idea of engaging an operations manager, improved security at the storage shed and the LL kitchen, improved behaviour by BBCC volunteers, rejecting involvement in 'Shake a Bucket' fundraising at the Byron markets due to historical 'little return' for too much effort, the need to update first aid and food safety training for volunteers. Finally, the Committee considered change of membership of the Committee as follows:

The meeting:

- accepted Liz's resignation as President and from the Committee;
- accepted Jane's resignation from the Committee;
- confirmed John's appointment as President and Public Officer; and
- confirmed Lisa Carey's appointment to the Committee.

13 March 2025

This meeting focused on, amongst other things, the lack of progress of Mark's claim with Brookfarm's insurer and the need to take private legal action, rejection of the 'shop and share' idea as it is deemed too labour intensive for a potential low return, the fact that a number of volunteers will be attending the BBCC's first aid training course, change of signatories for the LL's account with the Southern Cross Credit Union, moving funds into a new term deposit, insurance renewal – awaiting final proposal from our broker AON, moving all food items from the storage shed to the kitchen, security protocols regarding client misbehaviour and eligibility to be LL clients.

6 May 2025

This meeting focused on, amongst other things, finalisation of Bequeathing wording for the website, an update on Mark's claim, completion of first aid and food handling training, renewal of LL's insurance, grant applications and the future vision for the LL.

All meetings

At each meeting held during the financial year the Committee confirmed quorum, reviewed the minutes of the previous meeting and any action items arising therefrom. It also reviewed and discussed the most recent financial statements provided by the Treasurer and on each occasion formed the view that the LL is financially sound and agreed that the LL had not incurred debts which are not expected to be repaid.

In Conclusion

The Committee and the LL, in a challenging year, which has seen increased demand on our services due to increased homelessness and cost of living pressures, has operated effectively in compliance with all statutory and regulatory requirements and also in accordance with its mission statement.

David Graus

Secretary

Treasurer's Report

My job is to provide a clear overview of Liberation Larder's financial statements over the period of 01/07/2024 throughout 30/06/2025. The report is essential for transparency and accountability, allowing the members to understand the financial position and make informed decisions.

In this financial year, we served 13,564 clients. But more than the number of people, it was the way we showed up weekly, completing our missions for the people who needed us and building something just as meaningful with our community.

We also have daily collectors to pick up, bakeries, restaurant and supermarket surplus food & produce. It really does feel great to know this food has been rescued, reducing landfill and then as the double bonus it is used to feed people who can't afford nutritional food.

That is part of what has made it incredible, being a part of the Larder big family, and as a member of the board for 10 years, I am deeply grateful for the privilege of standing alongside you all.

I extend my great appreciation to you, the volunteers who have spent the time (estimated at 13,832 hours) collecting from supermarkets, bakeries and other pick-ups, also the cooking, packing, preparation, serving, cleaning up and administration. Your dedication, warm hearts, and the unity I have witnessed is beyond anything I could have imagined.

As a legal requirement, we need to provide a Not For Profit (NFP) statement as LL is registered with the Australian Charities and NFP Commission (ACNC) each year within five months of the financial year-end.

Donors, board members, government agencies, and potential finance donors rely on the NFP statement to assess our organisation's financial health, governance practices, and overall performance. It is not just crucial for compliance, it also helps build trust and accountability, which are essential for attracting funding and support.

Page 3 - the "Reviewer" looked through our in-depth accounting information in order to ensure that the reporting was a true representation of our organisation's financial position. This can help assess any risk. They can also help board members spot potential internal oversights or unethical behaviour.

- 1) **Page 11** - the Statement of financial activities (aka profit & loss statement in a company), shows the year revenue and spending and how those expenses relate to the work of carrying out our operational activities.

Note: list on Page 18, 19 & 20 as a nonprofit organisation, revenue also include non-cash gifts, in-kind donations of goods and/or services

While our goal as a non-for-profit charity organisation is not to turn a profit, we should retain an appropriate level of money reserve "Surplus" as it helps us to survive during slow fundraising years or unexpected expenses, and to maintain financial stability to carry out operational plans. We make it clear to the donors & funders, that any surplus will be (and must be) used in the pursuit of the purpose of our charity.

- 2) **Page 12** -- Statement of Financial Position (aka Balance Sheet as in a company) gives us a quick look at our financial stability, with more importantly, cash in the bank:
- 3) **Page 14 & 15** -- transactions from public donations via LL webpage and received in LL PayPal account
- 4) **Page 16 & 17** -- public donations that direct deposit to LL bank

Statement of Activity Comparison

Liberation Larder Inc

July 1, 2024-June 30, 2025

	Jul. 2024 - Jun. 2025	Jul. 23 - Jun. 24 (PY)
Non-Profit Revenue		
41000 Grants Received	6,463.10	
42000 Monday & Thursday Donations	17,140.15	18,590.65
43000 Brunswick Head Donations	1,160.00	2,080.00
44000 Public Donations (see the note)	51,268.47	31,758.46
45000 Membership Fee	60.00	50.00
46000 Fundraising Revenue	2,434.00	
48100 Interest earned	2,007.59	1,228.90
Total Revenue	A\$80,533.31	A\$53,708.01
Cost of Meals		
51000 Alpacka containers	1,902.65	154.80
51001 Containers & Packaging -- Raizenberg Pacman	9,930.91	15,389.27
53000 Supermarket Raw Goods & supplies	2,172.29	3,295.98
55100 Suncoast Fresh Vegetable	2,426.35	1,725.35
57000 Fundraising Cost on Supplies and materials	5.00	
52300 BlueBay Gourmet Others		838.80
Total for Cost of Meals	A\$16,437.20	A\$21,404.20
Gross Revenue before other Expenses	A\$64,096.11	A\$32,303.81
Expenses		
63000 Insurance	2,558.41	2,370.60
64000 Government Fee & Charges	17.22	
65000 Kitchen Supplies & Replacement	6,502.76	1,316.22
67000 Kitchen Cleaning Services & Products	3,590.96	3,398.13
68000 Stationery	1,629.76	3,290.27
61000 Advertising/Promotional		1,040.86
66000 First Aid & Petrol for Drivers		314.04
81100 Office Mobile Phone	158.64	30.00
81200 Online Quickbook Membership	556.33	490.91
81300 Rent & Hire Plant & Equipment	1,883.39	1,140.81
81400 Repair & Maintenance	822.79	502.14
84000 Volunteer Support	1,129.00	5,822.98
84100 Honorarium AJ Accounting Service	5,300.00	5,200.00
84200 Honorarium President Outgoing Fee	600.00	1,200.00
84300 Clients Support	3,835.76	1,000.00
84500 Volunteers Uniforms	420.00	829.36
BAS Roundoff Gain or Loss	2.06	2.05
Total for Other Expenses	A\$29,007.08	A\$27,948.37
Net Surplus	A\$35,089.03	A\$4,355.44

**Statement of Financial Position
Liberation Larder Inc
As of June 30, 2025**

	Total
Assets	
Current Assets	
Grant & Donation #10.1	57,200.71
Working Account #10.2	2,170.69
Term Deposit A	23,098.44
Term Deposit B	22,330.24
Term Deposit C	40,000.00
Total for Current Assets	<u>A\$144,800.08</u>
 Liabilities and Member's Equity	
ATO Clearing Account GST	-665.00
Total for Current Liabilities	<u>-A\$665.00</u>
 Organisation and Member's Equity	
Retained Surplus	38,878.69
Net Surplus in FY2025	35,089.03
Opening Balance Equity	71,497.36
Total Member's Equity	<u>A\$145,465.08</u>
Total Liabilities and Member's Equity	<u>A\$144,800.08</u>

The Financial Position -

A simple way to look at it is: total Assets = total Liabilities + total Equity.
The most relevant part for us is the total money at the bank. That is \$144,800.08 at the bank as at 30/06/2025.

Current Liabilities -- GST \$-665.00 as at Q4 FY2025

Current year surplus -- our net surplus \$35,089.03 in FY2025 (01/07/2024 – 30/06/2025) as shown as Statement of Activities.

Opening balance equity -- \$71,497.36 is an account created an opening balance carried over since July 2018 with QuickBook accounting system.

Retained Surplus -- \$38,878.69 is a retained revenue represents the sum of all Financial Years surpluses or deficits.

As a non-for-profit organisation, no one person owns the retained and accumulated reserves \$144,800.08. It shows the organisation's financial health and it has been saved over time and is available to pay any bills.

Revenue by funding source in FY2025

\$80,533.31 revenue was **largely** made up of

Grants Received – 8.03%
Monday & Thursday Donations – 21.28%
Public Donations – 63.66%
Fundraising Revenue – 3.02%

Look ahead -- Forecast FY26 & Actual Revenue & Expenses in FY25

	FY26 Forecast	FY2025 Actual	FY2025 Forecast
Revenue	\$70,000	\$80,533.31	\$50,000
	Budget FY26	Actual Expenses FY25	Budget FY2025
Expenditure	\$75,000	\$45,444.28	\$55,000

PayPal Transactions 01/07/2024 – 30/06/2025

Date	Name	Type	Gross	Fee	Net
	PAYPAL GIVING FUND AUSTRALIA				
2/07/2024	COMPANY LTD	Mass payment	1	0	1
		User Initiated	-		-
2/07/2024	Southern Cross Credit Union 1909	Withdrawal	2,191.18	0	2,191.18
2/07/2024	Colleen Cook	Express Checkout			
		Payment	50	0	50
2/07/2024	Colleen Cook	Express Checkout			
		Payment	50	0	50
	PAYPAL GIVING FUND AUSTRALIA				
27/07/2024	COMPANY LTD	Mass payment	1	0	1
2/09/2024	Maxwell Ryan	Donation Payment	50.86	-0.86	50
2/09/2024	Sally McLean	Donation Payment	20.53	-0.53	20
4/09/2024	David Main	Donation Payment	101.42	-2.43	98.99
17/09/2024	Richard Hale	Donation Payment	101.42	-1.42	100
18/10/2024	Richard Rogers	Donation Payment	500	-5.8	494.2
		User Initiated			
21/10/2024	Southern Cross Credit Union 1909	Withdrawal	-764.19	0	-764.19
24/10/2024	teresa hetherington	Donation Payment	50	-0.85	49.15
31/10/2024	Tahmina Curic	Donation Payment	100	-1.4	98.6
		Subscription			
3/11/2024	T Preda Peacock	Payment	20.02	-0.52	19.5
		Subscription			
19/11/2024	Marian Ford	Payment	38.73	-0.73	38
		Subscription			
3/12/2024	T Preda Peacock	Payment	20.02	-0.52	19.5
				-	
17/12/2024	Dash for a Cure	Donation Payment	505.86	10.92	494.94
19/12/2024	Jillian Eddington	Donation Payment	253.08	-3.08	250
		Subscription			
19/12/2024	Marian Ford	Payment	38.73	-0.73	38
	PAYPAL GIVING FUND AUSTRALIA				
27/12/2024	COMPANY LTD	Mass payment	1	0	1
		Subscription			
3/01/2025	T Preda Peacock	Payment	20.02	-0.52	19.5
16/01/2025	Benjamin Naftzger	Donation Payment	101.42	-2.43	98.99
		Subscription			
19/01/2025	Marian Ford	Payment	38.73	-0.73	38
		Subscription			
8/02/2025	T Preda Peacock	Payment	20.02	-0.52	19.5
		Subscription			
19/02/2025	Marian Ford	Payment	38.73	-0.73	38
	PAYPAL GIVING FUND AUSTRALIA				
28/02/2025	COMPANY LTD	Mass payment	1	0	1
		User Initiated	-		-
1/03/2025	Southern Cross Credit Union 1909	Withdrawal	1,223.68	0	1,223.68
		Subscription			
8/03/2025	T Preda Peacock	Payment	20.02	-0.52	19.5

15/03/2025	Nita Jago	Donation Payment	38.73	-0.73	38
18/03/2025	Harley Horthy Banks	Donation Payment	1,950.00	21.75	1,928.25
19/03/2025	Marian Ford	Subscription Payment	38.73	-0.73	38
3/04/2025	T Preda Peacock	Subscription Payment	20.02	-0.52	19.5
4/04/2025	Southern Cross Credit Union 1909	User Initiated Withdrawal	-	-	-
7/04/2025	Ian Foster	Withdrawal	2,043.25	0	2,043.25
19/04/2025	Marian Ford	Donation Payment	2,022.55	42.77	1,979.78
24/04/2025	Marian Ford	Subscription Payment	38.73	-0.73	38
3/05/2025	Marian Ford	User Initiated Withdrawal	-	-	-
8/05/2025	T Preda Peacock	Withdrawal	2,017.78	0	2,017.78
19/05/2025	Marian Ford	Subscription Payment	20.02	-0.52	19.5
8/06/2025	Katherine Love	Donation Payment	50	-0.85	49.15
19/06/2025	Marian Ford	Subscription Payment	38.73	-0.73	38
		Subscription Payment	20.02	-0.52	19.5
		Subscription Payment	38.73	-0.73	38

01/07/2024 -- 30/06/2025 Public Donations Transactions

Date	Name	Memo/Description	Amount	Balance
01/07/2024	AMANDA WHEADON	AMANDA WHEADON	50.00	50.00
03/07/2024	PayPal	transfer Ref: XXXXXXXX68511	2,191.18	2,241.18
11/07/2024	AMANDA ETIENNE	AMANDA ETIENNE	100.00	2,341.18
01/08/2024	Mic Daly	M DALY DONATION	200.00	2,541.18
06/08/2024	GC WORLD SURFING	GOLD COAST WORLD SURFING RESERVE	170.00	2,711.18
08/08/2024	Darling Muffs	Darling Muffs	2,804.13	5,515.31
15/08/2024	Letter	gift via mail	205.00	5,720.31
19/08/2024	AMANDA ETIENNE	NPP From AMANDA ETIENNE	100.00	5,820.31
19/08/2024	Dave Cutt	D C garage sales donations	25.00	5,845.31
19/08/2024	Dave Cutt	D C garage sales donations	100.00	5,945.31
22/08/2024	Dave Cutt	David Cut garage sales donations	80.00	6,025.31
29/08/2024	Grill'd Byron Bay	Grill'D local matter jar	300.00	6,325.31
01/09/2024	Ms Irene		30.00	6,355.31
05/09/2024	Mr Kenny	DONATION/KENNY	100.00	6,455.31
09/09/2024	CWA Bangalow	Country Womens Ass	1,500.00	7,955.31
18/09/2024	RSL LIFECARE		77.90	8,033.21
18/09/2024	Byron bay highschool		128.87	8,162.08
19/09/2024	ANGLICAN PARISH		1,188.00	9,350.08
04/10/2024	lunch service	CASH DEPOSIT	20.00	9,370.08
21/10/2024	PayPal	Paypal transfer	764.19	10,134.27
22/10/2024	MARIAN FORD	MARIAN FORD	40.00	10,174.27
25/10/2024	HSIN PING CHENG	behalf of late Sasha Worthington	200.00	10,374.27
31/10/2024	NORTHERN RIVERS SUPPORT	SUPPORT ARLAI IGGLEDEN for client Bec	200.00	10,574.27
11/11/2024	RICHARD BUXTON	Richard Buxton	600.00	11,174.27
11/11/2024	BCC	cake	20.00	11,194.27
20/11/2024	Margaret Robertson	Margaret Robertson	500.00	11,694.27
20/11/2024	StreetSmart Bangalow Hotel	StreetSmart Bangalow Hotel Social Club 2024 Xmas	1,750.00	13,444.27
25/11/2024	Social	meals	1,000.00	14,444.27
08/12/2024	Carl Taylor	Carl Taylor Xmas party	50.00	14,494.27
09/12/2024	CWA Bangalow	CWA Bangalow	1,500.00	15,994.27
11/12/2024	RSL LIFECARE	RSL breads donations	52.80	16,047.07
18/12/2024	George Greenough	George for clients Xmas party y	2,000.00	18,047.07
18/12/2024	Byron Menz Group	For Xmas party	300.00	18,347.07
07/01/2025	ANGLICAN PARISH	ANGLICAN PARISH Ref: Byron Anglican Chu	23.50	18,370.57
13/01/2025	Local Pegs	Local Pegs for 2023 and 2024 total	593.78	18,964.35
17/01/2025	LOUISE WYER	LOUISE WYER	300.00	19,264.35
30/01/2025	Hunter Morgan	Dec 2024 Market Place Classic charity Event	2,640.00	21,904.35
05/02/2025	INGRAINED Foundation S&W	S&W DONATION Dece 2024 testing room	5,151.05	27,055.40
13/02/2025	AMANDA ETIENNE	NPP From AMANDA ETIENNE	200.00	27,255.40
20/02/2025	Jackie D & Mary E K	Jackie D & Mary Ellen K	100.00	27,355.40

21/02/2025	Margaret D Sherwell George G Lexxon	Margaret D Sherwell behalf of her late sister	5,000.00	32,355.40
27/02/2025	Head	LENNOX HEAD GG FILM	500.00	32,855.40
27/02/2025	Bangalow Market	BANGALOW MARKET	100.00	32,955.40
27/02/2025	First National	First National BYRON RE	2,000.00	34,955.40
27/02/2025	CORINNE VODENICHOROY	CORINNE VODENICHOROY	50.00	35,005.40
03/03/2025	PayPal	PAYPAL AUSTRALIA	1,223.68	36,229.08
10/03/2025	CWA Bangalow	Country Womens Ass	1,500.00	37,729.08
18/03/2025	AMANDA ETIENNE	AMANDA ETIENNE	200.00	37,929.08
20/03/2025	NRCF	NRCFCyclonegrant	1,000.00	38,929.08
21/03/2025	Bangalow Market	Bangalow Market	202.30	39,131.38
27/03/2025	Salty Dagger	Rattlin Bones + Salty Dagger HARVEST TRADING CO. KOSCIUSZKO	354.51	39,485.89
28/03/2025	RSL LIFECARE	RSL Lifecare donation	98.60	39,584.49
01/04/2025	ERIKO YAMAKAWA	ERIKO YAMAKAWA	500.00	40,084.49
02/04/2025	RON YARIV	RON YARIV	180.00	40,264.49
03/04/2025	Sarah Sykes	Sarah Sykes	40.00	40,304.49
04/04/2025	John Morgan BYRON MENS GROUP	JOHN MORGAN	400.00	40,704.49
04/04/2025		BYRON MENS GROUP PAYPAL AUSTRALIA Ref: XXXXXXXX70089	300.00	41,004.49
07/04/2025	PayPal	ANGLICAN PARISH Ref: Byron Anglican Chu	2,043.25	43,047.74
10/04/2025	ANGLICAN PARISH		1,100.00	44,147.74
10/04/2025	EQUITY TRUSTEES	EQT33213	1,000.00	45,147.74
10/04/2025	Grill'd Byron Bay	January 2025 Check	300.00	45,447.74
10/04/2025	LL Fundraising event	for GG Film	40.00	45,487.74
23/04/2025	IAN LEGGO	IAN LEGGO PAYPAL AUSTRALIA Ref: XXXXXXXX89802	200.00	45,687.74
28/04/2025	PayPal		2,017.78	47,705.52
01/05/2025	LOUSIE WYNER	LOUSIE WYNER	100.00	47,805.52
01/05/2025	IAN LEGGO	IAN LEGGO	200.00	48,005.52
07/05/2025	ELIZABETH BATES	ELIZABETH BATES	500.00	48,505.52
15/05/2025	RSL LIFECARE	RSL 12/5/25	90.00	48,595.52
02/06/2025	IAN LEGGO	IAN LEGGO	200.00	48,795.52
09/06/2025	CWA Bangalow	Country Womens Ass	1,500.00	50,295.52
09/06/2025	AMANDA ETIENNE	AMANDA ETIENNE	200.00	50,495.52
13/06/2025	FRANCES LAMONT	FRANCES LAMONT	50.00	50,545.52
19/06/2025	RSL LIFECARE	RSL donation	97.95	50,643.47
25/06/2025	Heather Williams	Heather Williams	100.00	50,743.47
26/06/2025	KRISTINA MARIA JAGER SHARON	KRISTINA MARIA JAGER	25.00	50,768.47
30/06/2025	PRIESTLEY	SHARON PRIESTLEY	500.00	51,268.47

Total Public Donations

A\$51,268.47

Thanks to Kylie and Tom, and produce stalls at Farmer's Market Byron Bay

Andy – apples

Australia's Manuka (previously Tyagarah Apiaries) – honey

Axelwood Farm avocados – Izzy & Mayan

Byron Fermentary – Katerina

Byron Gourmet Mushrooms

Byron Traditional Pasta

Caldera Harvest - Matt Everest – produce

Cape Byron Rudolf Steiner School (autumn harvest)

Cheese Loves You - Deb Allard

Coopers Shoot Tomatoes – Heather & Hugh

Conscious Ground Organics – organic produce

Energetic Greens - Avi Karny – sprouts

Five Sixty Farms – sprouts & vegies

George Singh - flowers

Hanging Rock Farm – Lani & Jake – organic vegies

Jumping Red Ant

Kennedy's Lane Farm - Robert - organic produce

Mount Chowan Organics – Georgia Powell – organic bananas & produce

Marlival Farm / Nimbin Valley Pecans & Rice – Frank Boyle

Neville & Baljinder Singh - bananas & produce

Oliver's Hens - eggs

Our Yard – Craig Evans – organic bananas & produce

Raj's Stonefruit – Rajesh Kumar

Rancho Relaxo – Jose & Jane - citrus

Red Earth Farmers - Belinda & Neil Fortune - organic produce

Scratch Patisserie - Angie & Greg Wilton

Sequel Bakery – Will Peterson & co.

Sweet 'n Sourdough – Megan Hunter - doughnuts

The Gourmet Salad Hut – Marion & Brett

The Sourdough Chick – Susann Wiedermann

Wiccardwood Farm – Kenrick Riley – Asian produce

Proudly Supported by Organisations & Business

Anglican Parish
ALDI Byron Bay
Bangalow Bread Co
Bangalow CWA
Bangalow Hotel Social Club
Bay Seafood Market
Bay FM 99.9
Bay Grocer
Bella Rosa Gelateria & Espresso Bar
Bombay to Byron Indian Restaurant
Bun Coffee
Byron Bay Cold Pressed Juice - Organic Raw Alive
Byron Bay Cookie Co
Byron Community Centre
Byron Gourmet Pie Company
Byron Bay Pretzels
Byron Bay Muesli
Byron Mens Group
Byron Yoga Centre
Cape Byron Rudolf Steiner School
Corner store Byron Bay
Cunning Stunts - nUdGe nUdGe WiNk WiNk
Darling Muffs of May
Devine Quality Meats
Éclair at the Bay
Equity Trustees - The Dion & Sandra Abrahams Endowment
First National Byron
Fletcher Street Cottage
GC World Surfing Reserve
Global Ripple Byron Bay
Grill'd Byron Bay

Gwen Tempeh
Heart2Heart Project
InGrained Foundation - Stone & Wood Brewing Co
Light Years Asian Diner
Local Love - Chocolatier in Byron Bay
Northern Rivers Community Foundation
Nutra Organics
Red Ginger
Reel Food Catering
RSL Lifecare-Bayside
Sample Festival management & Stall Holders
Santos
Sanurya Catering
Share the Dignity
Street Smart Australia
Suffolk Park Bakery
Sunday Sustainable Bread
Suncoast Fresh
The Source Bulk Foods Byron Bay
Three Blue Ducks
Trevor Mead Quality Meats & Artisan Foods
Uncle Tom's Pies
Woolworths Byron Bay & Mullumbimby
Yellow Flower Indian Cuisine
2die4 Live Foods

Notes to the financial statements

1. Reporting Entity

Liberation Larder Inc. is domiciled in Australia, with the registered office at 4/47 Jonson Street, Byron Bay and the kitchen operates at the back of Byron Community Centre (69 Johson Street Byron Bay).

NSW Fair Trading does NOT require an audit of Tier 2 (small) associations have total revenue of less than \$250,000 and current assets less than \$500,000 association's financial statements. As a small charity, Liberation Larder Inc, has obtained an independent reviewed Annual Financial Report, as it is optional, but encouraged.

From 1 October 2018, Liberation Larder Inc became registered with the Australian Charities and Not-for-profits Commission (ACNC), and then required to submit the annual financial reports to the ACNC. The ACNC will share the information with NSW Fair Trading.

Liberation Larder Inc provided monthly financial statements for the committee, and its annual financial report prior to the 2025 AGM for an independent review to check the transaction accounts, bank statements, Statement of Activities and Financial Position.

2. Basis of Accounting

The accounting system is based on cash. The main sources of revenue are donations from organisations, individual, business, and Mondays & Thursdays lunch services. The main expenses are: food ingredients, takeaway containers and other packaging, kitchen cleaning, small kitchen supplies, repairs and maintenance, office expenses such as stationery and accounting service. More details are shown in the Statement of Activities.

These financial statements are for the Liberation Larder Inc and have been prepared in accordance with the bank statement, supplier's invoices, and shop receipts, compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of these financial statements.

3. Statement of Significant Accounting Policies

This financial report has been prepared specifically for Liberation Larder Inc in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2009.

No Australian Accounting Standards or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared on a cash basis and ongoing concern basis from the records of Liberation Larder Inc. It is based on historical costs and does not consider changing money values.

4. Income Tax

Liberation Larder Inc is exempt from income tax under Division 50-50 and 50-52 of the Income Tax Assessment Act 1997.

Liberation Larder Incorporated is a Public Benevolent Institution endorsed to access the following tax concessions: GST Concession; Income Tax Exemption and FBT Exemption

5. Provision for Gift Deductibility

Liberation Larder Inc is endorsed as a Deductible Gift Recipient (DGR) from 01 Jul 2012. It is covered by Item 1 of the table in section 30-15 of the Income Tax Assessment Act 1997

6. GST Concession

Liberation Larder Inc is GST registered with ATO since July 2018 and comply with:

- **Gifts and GST credit adjustments** – adjustments for GST credits are not required where an item acquired by a business is subsequently gifted to the charity.
- **Accounting on a cash basis** – the charity may choose to account on a cash basis regardless of its annual turnover.
- **Raffles and bingo** – tickets to raffles and bingo sold by the charity are GST-free provided the holding of the raffle or bingo event does not contravene a state or territory law.
- **Fundraising events** – The charity is not required to remit GST on supplies made in connection with the event. However, the charity is entitled to claim GST credits for related purchases on goods and services.